



April 22, 2020

Dear Utah Legislators:

The Utah Education Association recognizes the necessity of convening the Legislature into a special session because of the COVID-19 emergency to address a number of fiscal, programmatic and emergency management issues. However, we question the urgent need to make a significant policy change such as the proposed special needs scholarship program during a special session.

The UEA opposes the proposed [House Bill 4003: Special Needs Opportunity Scholarship Program](#) for the following reasons:

- At this moment of economic uncertainty, it would be irresponsible for the Legislature to create a multi-million dollar tax credit program without knowing how state budgets will be impacted by the COVID-19 crisis.
- The creation of a special needs scholarship program is a significant policy change with many implications. For example, private schools may deny admission to any student and private schools are not required to comply with federal IDEA protections. However, public funds would be shifted to private schools through “tax credits”.
- A special needs scholarship is neither related to the effective state management of the COVID-19 crisis, nor is the creation of such a program an emergency that must be addressed during a special session. If the Legislature wishes to pursue the creation of a special needs scholarship, it should be addressed during the 2021 General Session.
- The Carson Smith Special Needs Scholarship Program currently exists for families of special needs students and has not reached full capacity. Rather than increasing administrative costs by creating a duplicate program, efforts to increase access to private providers for special needs students should utilize the Carson Smith program.
- It is ill-advised to pursue such a significant policy change when there will be very limited opportunity for public engagement because the special session will be conducted electronically. The original House Bill 332 was opposed by all major education stakeholders.

For these reasons we ask that the Legislature not adopt House Bill 4003: Special Needs Opportunity Scholarship Program or implement any corporate or individual income tax credits during a special session. Thank you for your time and consideration of this matter.

Sincerely,

Heidi Matthews, President
Utah Education Association